

Lernalot Limited

Abbreviated Accounts

30 September 2014

Lernalot Limited

Report to the directors on the preparation of the unaudited abbreviated accounts of Lernalot Limited for the year ended 30 September 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Lernalot Limited for the year ended 30 September 2014 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Harrison And Company
Chartered Certified Accountants
Studio 115, The Courtyard
Royal Mills, 17 Redhill Street
Manchester
M4 5BA

29 June 2014

Learnalot Limited

Registered number: 07031615

Abbreviated Balance Sheet

as at 30 September 2014

| | Notes | 2014 £ | 2013 £ |
|---|-------|-----------------|-----------------|
| Fixed assets | | | |
| Intangible assets | 2 | 666 | 888 |
| Tangible assets | 3 | 2,651 | 3,535 |
| | | <u>3,317</u> | <u>4,423</u> |
| Current assets | | | |
| Cash at bank and in hand | | 22 | 27 |
| Creditors: amounts falling due within one year | | | |
| | | (37,601) | (37,606) |
| Net current liabilities | | <u>(37,579)</u> | <u>(37,579)</u> |
| Net liabilities | | <u>(34,262)</u> | <u>(33,156)</u> |
| Capital and reserves | | | |
| Called up share capital | 4 | 1 | 1 |
| Profit and loss account | | (34,263) | (33,157) |
| Shareholder's funds | | <u>(34,262)</u> | <u>(33,156)</u> |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Gareth Jones

Director

Approved by the board on 29 June 2015

Learnalot Limited

Notes to the Abbreviated Accounts

for the year ended 30 September 2014

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 25% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Intangible fixed assets

£

Cost

| | |
|----------------------|--------------|
| At 1 October 2013 | 1,269 |
| At 30 September 2014 | <u>1,269</u> |

Amortisation

| | |
|--------------------------|------------|
| At 1 October 2013 | 381 |
| Provided during the year | <u>222</u> |
| At 30 September 2014 | <u>603</u> |

Net book value

| | |
|----------------------|------------|
| At 30 September 2014 | <u>666</u> |
| At 30 September 2013 | <u>888</u> |

3 Tangible fixed assets

£

Cost

| | |
|----------------------|--------------|
| At 1 October 2013 | 8,721 |
| At 30 September 2014 | <u>8,721</u> |

Depreciation

| | |
|----------------------|--------------|
| At 1 October 2013 | 5,186 |
| Charge for the year | <u>884</u> |
| At 30 September 2014 | <u>6,070</u> |

NET BOOK VALUE

| | |
|----------------------|--------------|
| At 30 September 2014 | 2,651 |
| At 30 September 2013 | <u>3,535</u> |

| 4 Share capital | Nominal value | 2014 Number | 2014 £ | 2013 £ |
|-------------------------------------|----------------------|--------------------|---------------|---------------|
| Allotted, called up and fully paid: | | | | |
| Ordinary shares | £1 each | 1 | <u>1</u> | <u>1</u> |